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Was your child's unearned income more than \$2,200?

No

Yes

Is your child required to file a tax return for 2021?

No

Yes

Yes

Was your child under age 18 at the end of 2021?

No

Yes

Was your child age 18 at the end of 2021?

No

Was your child under age 24 at the end of 2021?

No

Yes

Was your child a full-time student in 2021?

No

Yes

Did your child have earned income which was more than half of his or her support?

Yes

No

Was at least one of the child's parents alive at the end of 2021?

No

Yes

Is your child filing a joint return for 2021?

Yes

No

Your child will use Form 8615 to figure their tax and attach it to their return.

Note: If you choose to report your child's income by filing Form 8814, your child isn't required to file a tax return and will not use Form 8615. (See *Parents' Election To Report Child's Interest and Dividends*.)

Your child will not use Form 8615 to figure their tax.